

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION OF
THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to: All cases identified in
Schedule A

MASTER DOCKET

18-md-2865 (LAK)

**STIPULATION AND [PROPOSED] ORDER OF VOLUNTARY PARTIAL DISMISSAL
AND PARTIAL WITHDRAWAL OF PLAINTIFF SKATTEFORVALTNINGEN'S
MOTION FOR PARTIAL SUMMARY JUDGMENT**

Plaintiff Skatteforvaltningen ("SKAT") and defendant Michael Ben-Jacob ("Ben-Jacob"), by and through their undersigned attorneys, hereby stipulate and agree as follows:

WHEREAS, SKAT, along with other claims, asserted claims for unjust enrichment, money had and received, and/or payment by mistake against defendant Ben-Jacob in 39 actions consolidated for pretrial purposes in this multi-district litigation (the "Ben-Jacob Actions").¹

WHEREAS, on November 16, 2021, the Court issued its Pretrial Order No. 29, directing the parties to select summary judgment bellwether cases, and the parties subsequently chose seven such bellwether cases, including the actions captioned *Skatteforvaltningen v. Basalt Ventures LLC Roth 401(K) Plan*, No. 19-cv-01866 (the "Basalt Action") and *Skatteforvaltningen v. Roadcraft Techs. LLC Roth 401(K) Plan*, No. 19-cv-01812 (the "Roadcraft Action"), both in which Ben-Jacob is a defendant.

1. The Ben-Jacob Actions are identified on Schedule A attached hereto.

WHEREAS, on April 29, 2022, defendant Ben-Jacob served his Supplemental Memorandum of Law in Support of Motion for Summary Judgment [ECF No. 805], arguing that SKAT's claims against defendant Ben-Jacob in the Basalt and Roadcraft Actions for unjust enrichment, money had and received, and payment by mistake should be dismissed, and on June 6, 2022, SKAT served its opposition to defendants' motion, in which it did not oppose dismissal of those claims against Ben-Jacob in the Basalt and Roadcraft Actions [ECF No. 831 at 1 n.1].

NOW THEREFORE, the parties hereby stipulate and agree as follows:

1. SKAT's claims against defendant Ben-Jacob for unjust enrichment, money had and received, and payment by mistake in the Ben-Jacob Actions are hereby dismissed with prejudice.
2. Nothing herein shall affect SKAT's other claims against defendant Ben-Jacob in each of the 39 Ben-Jacob Actions, or any of SKAT's claims against any other defendant in those Actions.

Dated: New York, New York
September 1, 2023

By: /s/ Thomas E.L. Dewey

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Counsel for Plaintiff Skatteforvaltningen

SO ORDERED:

Lewis A. Kaplan
United States District Judge

Schedule A (Ben-Jacob Actions)

Skatteforvaltningen v. Aerovane Logistics LLC Roth 401K Plan, No. 18-cv-07828;
Skatteforvaltningen v. Albedo Mgmt. LLC Roth 401(K) Plan, No. 19-cv-01785;
Skatteforvaltningen v. Avanix Mgmt. LLC Roth 401K Plan, No. 19-cv-01867;
Skatteforvaltningen v. Ballast Ventures LLC Roth 401(K) Plan, No. 19-cv-01781;
Skatteforvaltningen v. Bareroot Cap. Invs. LLC Roth 401(K) Plan, No. 19-cv-01783;
Skatteforvaltningen v. Basalt Ventures LLC Roth 401(K) Plan, No. 19-cv-01866;
Skatteforvaltningen v. Battu Holdings LLC Roth 401K Plan, No. 19-cv-01794;
Skatteforvaltningen v. Cantata Indus. LLC Roth 401(K) Plan, No. 19-cv-01798;
Skatteforvaltningen v. Cavus Sys. LLC Roth 401(K) Plan, No. 19-cv-01869;
Skatteforvaltningen v. Cedar Hill Cap. Invs. LLC Roth 401(K) Plan, No. 19-cv-01922;
Skatteforvaltningen v. Crucible Ventures LLC Roth 401(K) Plan, No. 19-cv-01800;
Skatteforvaltningen v. Dicot Techs. LLC Roth 401(K) Plan, No. 19-cv-01788;
Skatteforvaltningen v. Eclouge Indus. LLC Roth 401(K) Plan, No. 19-cv-01870;
Skatteforvaltningen v. Edgepoint Cap. LLC Roth 401K Plan, No. 18-cv-07827;
Skatteforvaltningen v. Fairlie Invs. LLC Roth 401(K) Plan, No. 19-cv-01791;
Skatteforvaltningen v. First Ascent Worldwide LLC Roth 401(K) Plan, No. 19-cv-01792;
Skatteforvaltningen v. Fulcrum Prods. LLC Roth 401(K) Plan, No. 19-cv-01928;
Skatteforvaltningen v. Green Scale Mgmt. LLC Roth 401(K) Plan, No. 19-cv-01926;
Skatteforvaltningen v. Hadron Indus. LLC Roth 401(K) Plan, No. 19-cv-01868;
Skatteforvaltningen v. Headsail Mfg. LLC Roth 401K Plan, No. 18-cv-07824;
Skatteforvaltningen v. Keystone Techs. LLC Roth 401(K) Plan, No. 19-cv-01929;
Skatteforvaltningen v. Limelight Glob. Prods. LLC Roth 401(K) Plan, No. 19-cv-01803;
Skatteforvaltningen v. Loggerhead Servs. LLC Roth 401(K) Plan, No. 19-cv-01806;
Skatteforvaltningen v. Monomer Indus. LLC Roth 401(K) Plan, No. 19-cv-01801;
Skatteforvaltningen v. Omineca Pension Plan, No. 19-cv-01894;
Skatteforvaltningen v. PAB Facilities Glob. LLC Roth 401(K) Plan, No. 19-cv-01808;
Skatteforvaltningen v. Pinax Holdings LLC Roth 401(K) Plan, No. 19-cv-01810;
Skatteforvaltningen v. Plumrose Indus. LLC Roth 401K Plan, No. 19-cv-01809;
Skatteforvaltningen v. Roadcraft Techs. LLC Roth 401(K) Plan, No. 19-cv-01812;
Skatteforvaltningen v. Routt Cap. Pension Plan, No. 19-cv-01896;
Skatteforvaltningen v. Starfish Cap. Mgmt. LLC Roth 401(K) Plan, No. 19-cv-01871;
Skatteforvaltningen v. Sternway Logistics LLC Roth 401(K) Plan, No. 19-cv-01813;
Skatteforvaltningen v. The Random Holdings 401K Plan, No. 18-cv-07829;
Skatteforvaltningen v. The Stor Cap. Consulting LLC 401K Plan, No. 18-cv-04434;
Skatteforvaltningen v. Trailing Edge Prods. LLC Roth 401(K) Plan, No. 19-cv-01815;
Skatteforvaltningen v. True Wind Invs. LLC Roth 401(K) Plan, No. 19-cv-01818;
Skatteforvaltningen v. Tumba Sys. LLC Roth 401(K) Plan, No. 19-cv-01931;
Skatteforvaltningen v. Vanderlee Techs. Pension Plan, No. 19-cv-01918;
Skatteforvaltningen v. Voojo Prods. LLC Roth 401(K) Plan, No. 19-cv-01873.